

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to:

18-cv-07824; 18-cv-07827; 18-cv-07828;  
18-cv-07829; 19-cv-01781; 19-cv-01783;  
19-cv-01785; 19-cv-01788; 19-cv-01791;  
19-cv-01792; 19-cv-01794; 19-cv-01798;  
19-cv-01800; 19-cv-01801; 19-cv-01803;  
19-cv-01806; 19-cv-01808; 19-cv-01809;  
19-cv-01810; 19-cv-01812; 19-cv-01813;  
19-cv-01815; 19-cv-01818; 19-cv-01866;  
19-cv-01867; 19-cv-01868; 19-cv-01869;  
19-cv-01870; 19-cv-01871; 19-cv-01873;  
19-cv-01894; 19-cv-01896; 19-cv-01918;  
19-cv-01922; 19-cv-01926; 19-cv-01928;  
19-cv-01929; 19-cv-01931; 19-cv-10713;  
21-cv-05339.

**DECLARATION OF ANDREW S. DULBERG**

I, Andrew S. Dulberg, an attorney duly admitted to practice law before this Court, hereby declare under penalty of perjury:

1. I am a partner at Wilmer Cutler Pickering Hale and Dorr LLP, counsel for Defendants Avani Management LLC Roth 401K Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, Jocelyn Markowitz, Richard Markowitz, RJM Capital Pension Plan, and Routt Capital Pension Plan. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Opposition to SKAT's Motion

In Limine to Preclude the IRS Examination of the RJM Capital Pension Plan.

3. Attached hereto as Exhibit 1 is a true and correct copy of an IRS Form 1066 regarding RJM Capital Pension Plan, dated March 3, 2014, Bates-stamped SKAT\_MDL\_001\_00414003.

4. Attached hereto as Exhibit 2 is a true and correct copy of a letter from the Internal Revenue Service to Richard Markowitz dated March 21, 2018, Bates-stamped WH\_MDL\_00356183-WH\_MDL\_00356188.

5. Attached hereto as Exhibit 3 is a true and correct copy of a Solo Capital Partners LLP Open Positions Statement for RJM Capital Pension Plan, dated March 31, 2013, Bates-stamped WH\_MDL\_00524130-WH\_MDL\_00524140, which the RJM Capital Pension Plan provided to the IRS on February 25, 2019.

6. Attached hereto as Exhibit 4 is a true and correct copy of a Solo Capital Partners LLP Open Positions Statement for RJM Capital Pension Plan, dated April 30, 2013, Bates-stamped WH\_MDL\_00524112-WH\_MDL\_00524129, which the RJM Capital Pension Plan provided to the IRS on February 25, 2019.

7. Attached hereto as Exhibit 5 is a true and correct copy of a Solo Capital Partners LLP Open Positions Statement for RJM Capital Pension Plan, dated March 16, 2015, Bates-stamped WH\_MDL\_00524103-WH\_MDL\_00524111, which the RJM Capital Pension Plan provided to the IRS on February 25, 2019.

8. Attached hereto as Exhibit 6 is a true and correct copy of a tax reclaim application submitted on behalf of the Michelle Investments Pension Plan Bates-stamped document SKSK00000830-0001-SKSK00000830-0005.

9. Attached hereto as Exhibit 7 is a true and correct copy of IRS Form 5500-EZ for 2016 regarding RJM Capital Pension Plan, Bates-stamped WH\_MDL\_00356986-WH\_MDL\_00356987.

I, Andrew S. Dulberg, declare under penalty of perjury that the foregoing is true and correct.

Dated: September 3, 2024  
Boston, Massachusetts

/s/ Andrew S. Dulberg  
Andrew S. Dulberg  
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